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NASA Shared Services Center Service Delivery Guide

NSSC-PR-SDG-0009 Basic

Effective Date: November 24, 2008
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AGENCY-WIDE CONTRACT CLOSEOUT SERVICES

Responsible Office: Procurement

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 2 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

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October 31, 2008

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NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 3 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

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NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 4 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

TABLE OF CONTENTS

Introduction	6
References	10
Process 1-Closeout Grants & Cooperative Agreements	11
Roles & Responsibilities	12
Process 1a-De-Obligation Modification Required	16
Roles & Responsibilities	16
Process 2-Closeout of Cost Reimbursement Contracts	17
Roles & Responsibilities	18
Process 3-Closeout of Fixed Price Documents	23
Roles & Responsibilities	24
Process 4-Closeout of Interagency Agreement	27
Roles & Responsibilities	27
Process 5-Closeout of Jet Propulsion Documents for the NASA Management Office ..	30
Roles & Responsibilities	30
Metrics	33
Privacy Data	34
System Components	35
Existing Systems	35
New Systems	35
Customer Contact Center Strategy	36

APPENDICES

Appendix A-Email Notification of Grantee, Grants & Cooperative Agreements	37
Appendix B-Email Notification to Contractor, Cost Reimbursement Contract	38
Appendix C-Cost Reimbursement Funds Analysis Guidelines	39
Appendix D-Case Study Example	40

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 5 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix E-Email FP-NON Simplified Acquisition	41
Appendix F-NASA Letterhead	42
Appendix G-Flowchart for Closing Grants & Cooperative Agreements	43
Appendix G (cont'd)-Flowchart for Closing Grants & Cooperative Agreements	44
Appendix H-Flowchart for Closing Cost Reimbursement, Time & Material, and Labor Hour Contracts	45
Appendix H (cont'd)-Flowchart for Closing Cost Reimbursement, Time & Material, and Labor Hour Contracts.....	46
Appendix I-Flowchart for Closing Fixed Price Contracts, Purchase Orders/Task Orders/Delivery Orders SBIR's and STTR's	47
Appendix J-Flowchart for Closing Jet Propulsion Laboratory Documents for NASA Management Office	48

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 6 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

AGENCY-WIDE CONTRACT CLOSEOUT SERVICES

Introduction

The NASA Shared Services Center (NSSC) administers the agency contract for closeout of NASA (National Aeronautics and Space Administration) Contracts which include:

1. Grants and Cooperative Agreements:
 - a) Grants - Grants are legal instruments used to accomplish a public purpose of support or stimulation by increasing basic knowledge and understanding in aeronautics, space, and other related fields. Grants provide financial assistance to a recipient and do not obligate the recipient to furnish supplies or services for payment. However, the recipient is required to furnish an end product, which is a Final Report.
 - b) Cooperative Agreements - Cooperative Agreements are financial assistance instruments used to support or accomplish a public purpose authorized by federal statute, in which substantial involvement or collaboration is anticipated between NASA and the recipient.
2. Cost-Reimbursement Contracts: Cost-reimbursement types of contracts provide for payment of allowable incurred costs, to the extent prescribed in the contract. These contracts establish an estimate of total cost for the purpose of obligating funds and establishing a ceiling that the contractor may not exceed (except at its own risk) without the approval of the contracting officer (CO).
3. Time and Material and Labor Hour Contracts: Time-and-materials contracts provide for acquiring supplies or services on the basis of:
 - a) Direct labor hours at specified fixed hourly rates that include wages, overhead, general and administrative expenses, and profit; and,
 - b) Actual cost for materials.
4. Fixed-Price Contracts: Fixed-price (FP) types of contracts provide for a firm price or an adjustable price. Fixed-price contracts providing for an adjustable price may include a ceiling price, a target price (including target cost), or both. Unless otherwise specified in the contract, the ceiling price or target price is subject to adjustment only by operation of contract clauses providing for

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 7 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

equitable adjustment or other revision of the contract price under stated circumstances. Firm-fixed-price or FP with economic price adjustment contracts are used to acquire commercial items.

a) Small Business Innovative Research (SBIR) Contract: SBIR program is a highly competitive three-phase award system which provides qualified small business concerns with opportunities to propose innovative ideas that meet the specific research and research and development needs of the Federal Government. An SBIR contract is entered into between an SBIR participating Federal agency and a small business concerning the performance of experimental, developmental, or research work funded by the Federal Government.

b) Small Business Technology Transfer (STTR) is a highly competitive three-phase program that reserves a specific percentage of Federal research and development funding for award. This funding is awarded to small businesses in partnership with nonprofit research institutions to move ideas from the laboratory to the marketplace, to foster high-tech economic development, and to address the technological needs of the Federal Government (STTR)-contract.

5. Purchase Order: An offer by the government to buy supplies or services including research, development, and construction upon specified terms and conditions, generally using simplified acquisition procedures.

6. Task Order: An order for Services issued under an Indefinite Delivery/Indefinite Quantity (IDIQ) or multiple award contract.

7. Delivery Order: An order for supplies placed against an established contract or with a government source of supply.

8. Interagency Agreement: Procedure by which an agency needing supplies or services (the requesting agency) obtains supplies from another government agency (the servicing agency).

Closeout is the “wrap-up” of a completed contract, involving review of the contract file, taking necessary actions to administratively complete the procurement, and disposal of the file. The Contract Administration Office is responsible for initiating (automated or manual) administrative closeout of the contract after receiving evidence of its physical completion. At the outset of this process, the Contract Administration Office must review the contract funds status and notify the contracting office of any excess funds the

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 8 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Contract Administration Office might want to de-obligate. Federal Acquisition Regulations (FAR) require the administering office to ensure that:

1. Disposition of classified material is completed.
2. Final Patent Report is cleared.
3. Final Royalty Report is cleared.
4. There is no outstanding value engineering change proposal.
5. Plant Clearance Report is received.
6. Property Clearance is received.
7. All interim or disallowed costs are settled.
8. Price revision is completed.
9. Subcontracts are settled by the prime contractor.
10. Prior year indirect cost rates are settled.
11. Termination docket is completed.
12. Contract audit is completed.
13. Contractor closing statement is completed.
14. Contractor's final invoice has been submitted.
15. Contract funds review is completed and excess funds removed (de-obligated).

Contracts are considered ready for closing when they are physically complete as evidenced by the following:

1. The contract is consistent with the definition at FAR 4.804-4 (i.e., required deliveries are complete) and the government has inspected and accepted the supplies.
2. All services have been performed by the contractor and the government has accepted those services.
3. All option provisions, if any, have expired or the government has given the contractor a notice of complete contract termination, and a settlement has been reached.

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 9 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

4. Outstanding issues such as overruns and claims have been settled.

The closeout of contract files should occur during the following timeframes:

1. Contracts using commercial or simplified acquisition procedures should be considered closed when the CO receives evidence of receipt of property and final payment. (e.g., Purchase Orders, Delivery Orders and Task Orders should be closed within 90 days from the date received for closeout).
2. Firm Fixed Price Contracts, other than those using commercial or simplified acquisition procedures (e.g., FP, IDIQs, and Outline Agreements) should be closed within 6 months after the date on which the CO receives evidence of physical completion (e.g., signed receipt or delivered product).
3. Grants and Cooperative Agreements should be closed within 6 months after the date on which the CO receives evidence of physical completion (e.g., receipt of final summary).
4. Contracts requiring settlement of indirect cost rates (e.g., Cost Reimbursable, Time & Material, and Labor-Hour) should be closed within 36 months of the month in which the CO receives evidence of physical completion.
5. All other contracts (e.g., Interagency Agreements) should be closed within 20 months of the month in which the CO receives evidence of physical completion.

The definition for physical completion differs somewhat for facilities contracts and rental, use, and storage contracts. These are considered physically complete when the government has given the contractor a notice of complete termination; or the contract period has expired.

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 10 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

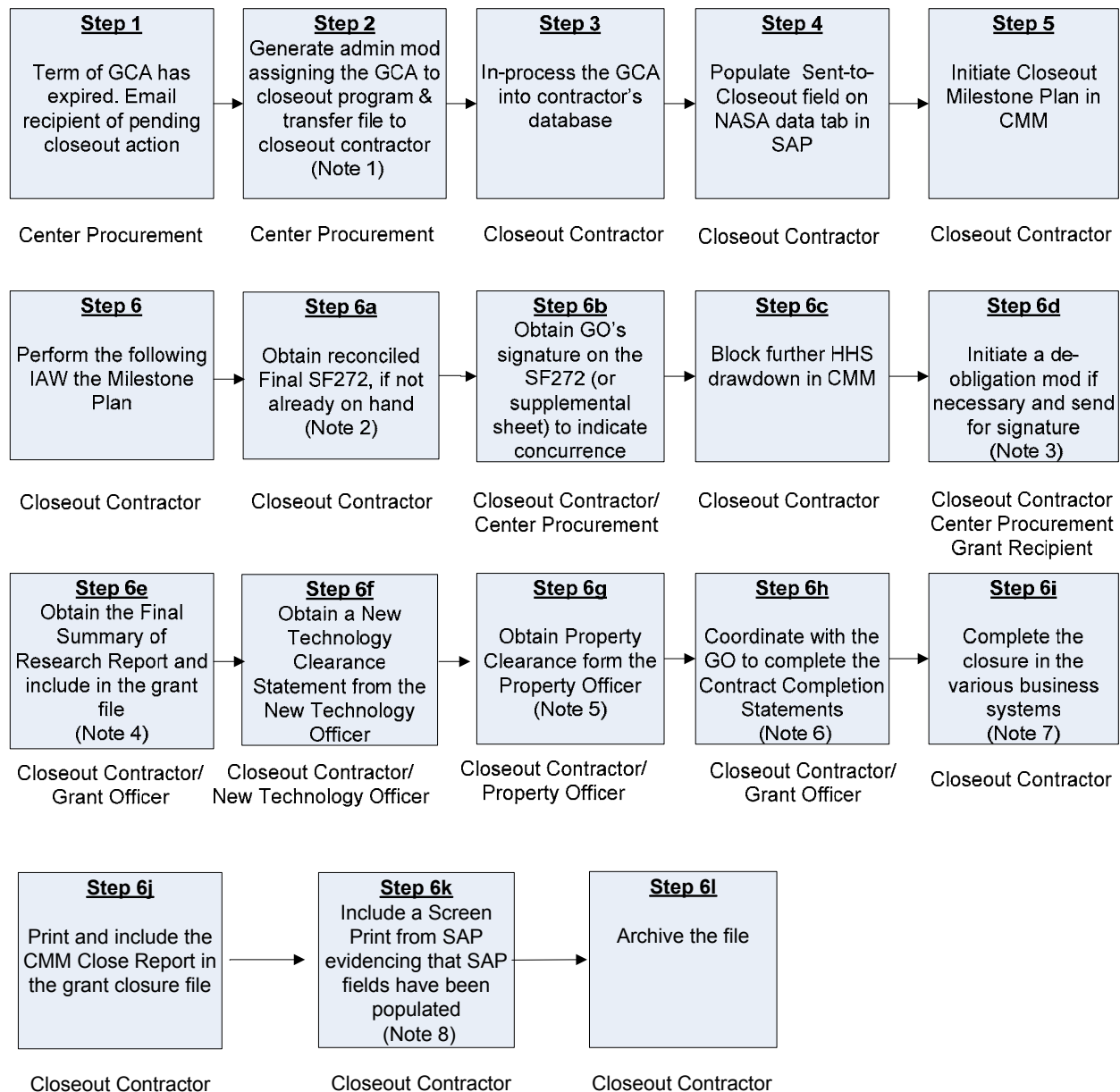
References

- Federal Acquisition Regulation (FAR) 4.804-4 and 4.804-5
- NASA FAR Supplement (NFS)
- NASA Grant and Cooperative Agreement Handbook (NPR 5800.1)
- NASA Records Retention Schedule (NPR 1441.1D)

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 11 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

PROCESS 1

CLOSEOUT OF GRANTS & COOPERATIVE AGREEMENTS



NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 12 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Roles & Responsibilities

Process 1—Closeout of Grants & Cooperative Agreements		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 1</u> Center Procurement Office Hand-off expired grants to closeout contractor	Grant/Cooperative Agreement (GCA) is expired; a no-cost extension is unlikely. Send Email notifying the grant recipient that the grant is being closed out. Output: Recipient is informed of changes in custody of the grant and is introduced to the point of contact (POC) for closeout.	(See Appendix A.)
<u>Step 2</u> Closeout Contractor Prepare the file for closeout action	Generate an administrative modification (or equivalent) in Contract Management Module (CMM) to reassign the Buyer Code of the document to Closeout Administrator's PGroup. Transfer hardcopy grant file to closeout contractor. Output: Custody of the document is evidenced in the Business System (SAP) for future reporting and status keeping.	Note 1: The closeout administrator can initiate the modification and take it to the grant officer (GO) for signature.
<u>Step 3</u> Closeout Contractor Initiate the closeout process	In-process the GCA into the closeout contractor's database. Output: Closeout contractor's database is updated for future report, tracking, and status keeping.	
<u>Step 4</u> Closeout Contractor Enter closeout information into SAP	Enter SAP data. As a minimum, the NASA data tab in SAP must be populated with the "Sent to Closeout" date. Output: Follow up in SAP to insure correct data is reflected. If not, amend that data.	This should occur automatically with the execution of the administrative modification assigning the GCA to Closeout PGroup. But, if this auto population has not occurred within a reasonable amount of time (24 hours) after the

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 13 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 1—Closeout of Grants & Cooperative Agreements		
Roles and Responsibilities	Action	Tips/Notes
		reassignment, the closeout administrator should manually populate the field in SAP.
<u>Step 5</u> Closeout Contractor Continue the closeout process	Initiate the Closeout Milestone Plan in CMM. Output: Begin to fulfill the CMM closeout process.	
<u>Step 6 (a-l)</u> Closeout Contractor Continue the closeout process in accordance with the Milestone Plan	a. Obtain a Final SF272 from the grant recipient through Financial Management Office (FMO). Obtain FMO Funds Status Reconciliation for SF272. Obtain GO signature on the SF272 (or supplemental sheet) to indicate concurrence with FMO reconciliation and block further Health and Human Services (HHS) drawdown in CMM Closeout Production. b. Obtain GO signature on the SF272. c. Block further HHS drawdown. d. Initiate a de-obligation mod in order to de-obligate excess funds. (See Step 1a, supplemental). e. Obtain a Final Summary of Research Report for the grant file or the GO's Certification that the report has been submitted by the grant recipient and accepted by the government. f. Obtain a New Technology Clearance Statement from the New Technology Officer. g. Obtain Property Clearance from the Property Officer. h. Coordinate with the GO to complete the Contract Completion Statements (e.g., NASA	Note 2: The grant recipients send the final SF272 to the particular Center's FMO. The FMO reconciles the account with HHS, attests to its correctness, and sends the document to be closed out. Note 3: Depending on the dollar amount that requires de-obligation, this may require a unilateral or a bilateral modification involving the GO and the grant recipient as well as the closeout contractor. Centers are encouraged to set

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 14 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

Process 1—Closeout of Grants & Cooperative Agreements		
Roles and Responsibilities	Action	Tips/Notes
	<p>Forms 1611 and 1612), or Department of Defense forms DD 1593 and 1594 (if administration was delegated to the Office of Naval Research (ONR).</p> <p>i. Complete the closure in CMM Closeout Production in accordance with (IAW) CMM Contract Closeout Process. Print a copy of the SAP Purchase Order Details i-View screen (which records obligation, invoiced amounts, and goods receipt total to confirm the obligations, costs, and disbursements amounts are equal and place in grant file).</p> <p>j. Print and include the CMM Closeout Report in the grant file.</p> <p>k. Include a Screen Print from SAP evidencing that the Physically Complete, Sent to Closeout, Administratively Complete, and Destroy dates have been populated. If not, manually populate them.</p> <p>l. Archive the file.</p> <p>Output: All administrative requirements for closeout have been completely met. The audit trail is complete. The hardcopy document file, SAP, the closeout contractor's database, and any local status keeping databases are in agreement and accurately reflect the closed and archived status of the Grant/Cooperative Agreement.</p>	<p>a dollar threshold (e.g., \$500, below which a unilateral modification can be executed.)</p> <p>Note 4: If the Final Summary Research cannot be obtained, get the GO's Certification that the report has been submitted by the recipient and accepted by the government.</p> <p>Note 5: If the Government Furnished Equipment (GFE) is involved, execution of a NF 1018 will be required. Otherwise, negative reports may be submitted on the institutions letterhead stationary and will not require the Property Officer's signature.</p> <p>Note 6: This pertains to the completion of NASA Forms 1611 (Contract Completion Statement) and 1612 (Contract Closeout</p>

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 15 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 1—Closeout of Grants & Cooperative Agreements		
Roles and Responsibilities	Action	Tips/Notes
		<p>Checklist).</p> <p>Note 7: Complete the closeout process in CMM Closeout Production IAW CMM Contract Closeout Process. Print a copy of the SAP Purchase Order Details i-View Screen (which records obligations, invoiced amounts, and goods receipt total to confirm the obligations, costs, and disbursements amounts are equal and place in the grant closure file).</p> <p>Note 8: The Physically Complete, Sent to Closeout, Administratively Complete, and Destroy dates should populate automatically through closure in CMM; but, if this does not occur, the closeout contractor can populate them manually.</p>

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 16 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

PROCESS 1a-DE-OBLIGATION MODIFICATION REQUIRED

Step 1 (Supplemental)

Generate modification in CMM if de-obligation modification is required

Center Procurement Office

Roles & Responsibilities

Process 1a-De-Obligation Modification Required		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 1</u> (Supplemental) Closeout Contractor, Grant Recipient and GO To be followed if a de-obligation modification is required	De-obligation modification required Coordinate with GO and grant recipient (if required) to generate modification in CMM to de-obligate excess funds. It is strongly encouraged that unliquidated obligations (ULO) under \$500 be de-obligated unilaterally. For bilateral modifications, have the grant recipient then the GO execute the modification. Make appropriate entry in Federal Procurement Data System-New Generation (FPDS-NG). Note: At some centers, this is Done By Others- (DBO). Continue with the gathering of other closeout documents. Output: Excess funds are de-obligated.	

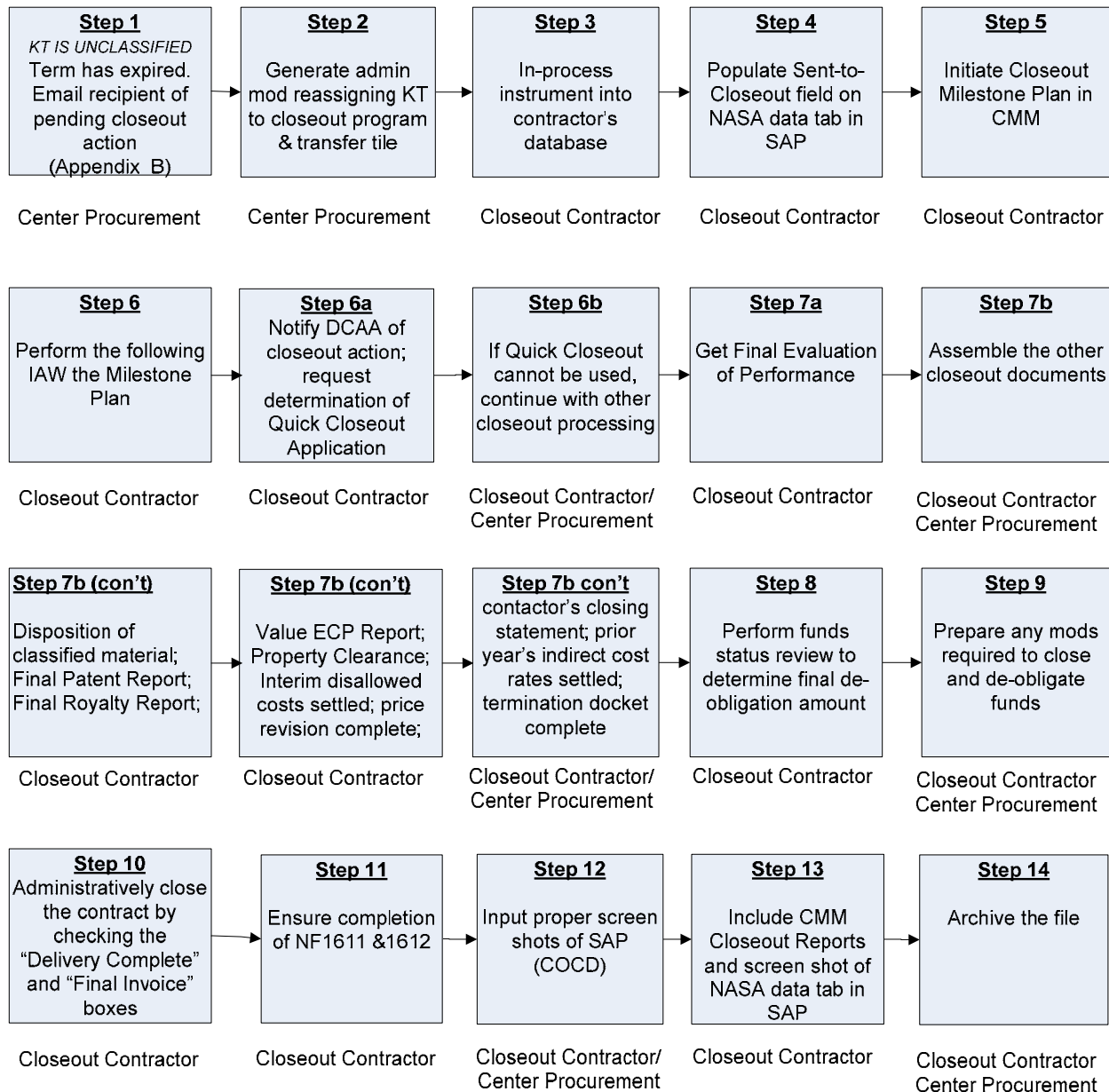
NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 17 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

PROCESS 2

CLOSEOUT OF COST REIMBURSEMENT CONTRACTS

• Cost Reimbursement Contracts

• Time & Material/Labor Hour Contracts



NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 18 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Roles & Responsibilities

Process 2–Cost Reimbursement Contracts & Time-Material/Labor Hour Contracts		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 1</u> Center Procurement Hand-off completed contract to closeout contractor	The Contract Performance Period is complete; extensions will not be granted; and all legal issues have been settled. Email contractor advising of closeout action and request a POC for closeout correspondence. Output: Contractor is informed of changes in custody of the contract and is introduced to the POC for closeout.	(See Appendix B.)
<u>Step 2</u> Center Procurement Change to Closeout's Pgroup	Generate an administrative modification in CMM changing the Buyer Code of the document to the Closeout Administrator's Pgroup. Output: Custody of the document is evidenced in SAP for future reporting and status keeping.	
<u>Step 3</u> Closeout Contractor In-process to contractor's database	In-process the contract into the closeout contractor's database. Output: Closeout contractor's database is updated for future report, tracking, and status keeping.	
<u>Step 4</u> Closeout Contractor Update SAP	Populate the NASA data tab in SAP with the "Sent to Closeout" date. Output: Follow up in the SAP to insure correct data is reflected. If not, amend that data.	
<u>Step 5</u> Closeout Contractor Initiate CMM Closeout Milestone Plan	Initiate the Closeout Milestone Plan in CMM. Output: Begin to fulfill the CMM closeout process.	
<u>Step 6 (a-b)</u> Closeout Contractor DCAA Center	In compliance with the CMM Milestone Plan Closeout Checklist perform the following actions as relevant: a. (Through the CO) Notify Defense Contract Audit	Years may pass during preparation and submission of the Final Voucher; while funds

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 19 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 2–Cost Reimbursement Contracts & Time-Material/Labor Hour Contracts		
Roles and Responsibilities	Action	Tips/Notes
Procurement Continue with closeout process	<p>Agency (DCAA) that contract is in closeout and any relevant final financial and property audits should be scheduled. Request DCAA's recommendation as to whether "Quick Closeout" could be applied. If so, request contractor's concurrence for Quick Closeout. Process the necessary modifications for a Quick Closeout. (Note 9)(Go to Step 7).</p> <p>b. If Quick Closeout cannot be employed some closeout activity can take place while waiting for the final indirect cost rates to be settled and the Final Voucher for Payment to be submitted. In conjunction with the CO and contractor, perform an interim Funds Review to determine if there are any extremely excessive funds obligated to the contract that can be safely de-obligated while the remaining closeout steps take place. (See Appendix C for guidance on this analysis.)</p> <p>Output: Evaluate feasibility of using Quick Closeout. Also evaluate the contract to determine whether or not an interim funds deobligation can be accomplished.</p>	<p>remaining obligated to the contract may be extremely excessive. The closeout contractor, CO/contract administrator should perform an interim Funds Status Review to determine whether some of the excess funds may be safely de-obligated.</p> <p>Note 9: Through the CO, request DCAA schedule the Financial and Property Audit Processes. Request their recommendation as to whether "Quick Closeout" can be applied. If so, request contractor's concurrence for Quick Closeout and process the necessary modifications for a Quick Closeout.</p> <p>Evaluate the feasibility of Interim de-obligation. If interim de-obligation is feasible, follow de-</p>

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 20 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 2–Cost Reimbursement Contracts & Time-Material/Labor Hour Contracts		
Roles and Responsibilities	Action	Tips/Notes
		obligation procedures to reduce the ULOs while final indirect cost rates are being settled. (See Appendix C and D for guidance on the evaluations.)
<u>Step 7 (a-b)</u> Closeout Contractor and others as required. Continue with closeout process	While the Audits are in progress and a Final Voucher is being prepared, the following should be obtained: a. Final Evaluation of Performance (NF1680 or SF1420, for Construction Contracts and SF1421 for A & E Contracts). b. Contractor Certifications for the following, as relevant: <ul style="list-style-type: none"> • Disposition of classified material • Final Patent Report • Final Royalty Report • There is no outstanding value engineering change proposal • Property Clearance • All interim disallowed costs are settled • Price revision is completed • All subcontracts are settled by the prime contractor • Contractor closing statement • There is no litigation in progress • Prior year's indirect cost rates are settled • Termination docket is completed Output: Collect the other non-financial documents evidencing contract completion.	Files containing classified material shall not be handled by the closeout contractor. Refer to the civil servant/ CO for guidance.

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 21 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 2–Cost Reimbursement Contracts & Time-Material/Labor Hour Contracts		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 8</u> Closeout Contractor Continue with closeout process	Upon submission and approval of the Final Voucher, perform a Funds Status Review to determine the amount to be finally de-obligated. Output: Determine the funds which can be finally de-obligated.	
<u>Step 9</u> Closeout Contractor/ Center Procurement Continue with closeout process	Prepare any modifications necessary to close out the contract in CMM and/or to de-obligate funds. Coordinate with the CO the execution of any modifications required. Output: De-obligate the funds as indicated in the previous step.	Note 10: Request assistance from the CO to resolve any issues between DCAA and the contractor.
<u>Step 10</u> Closeout Contractor Continue with closeout process	Administratively close the contract for services and supplies by checking the “Delivery Complete” and “Final Invoice” boxes. Output: Close the document in CMM.	
<u>Step 11</u> Closeout Contractor Continue with closeout process	Ensure execution of the proper Contract Completion Statements (e.g., NASA Forms 1611 and 1612). Output: Complete the hardcopy forms per NASA FAR Supplement.	
<u>Step 12</u> Closeout Contractor Continue with closeout process	Ensure execution of the proper Contract Completion Statements (e.g., NASA Forms 1611 and 1612). Print and include the CMM Closeout Report in the contract file. Include a Screen print from SAP evidencing that the Physically Complete, Sent to Closeout, Administratively Complete, and Destroy dates have been populated. If not, manually populate them.	

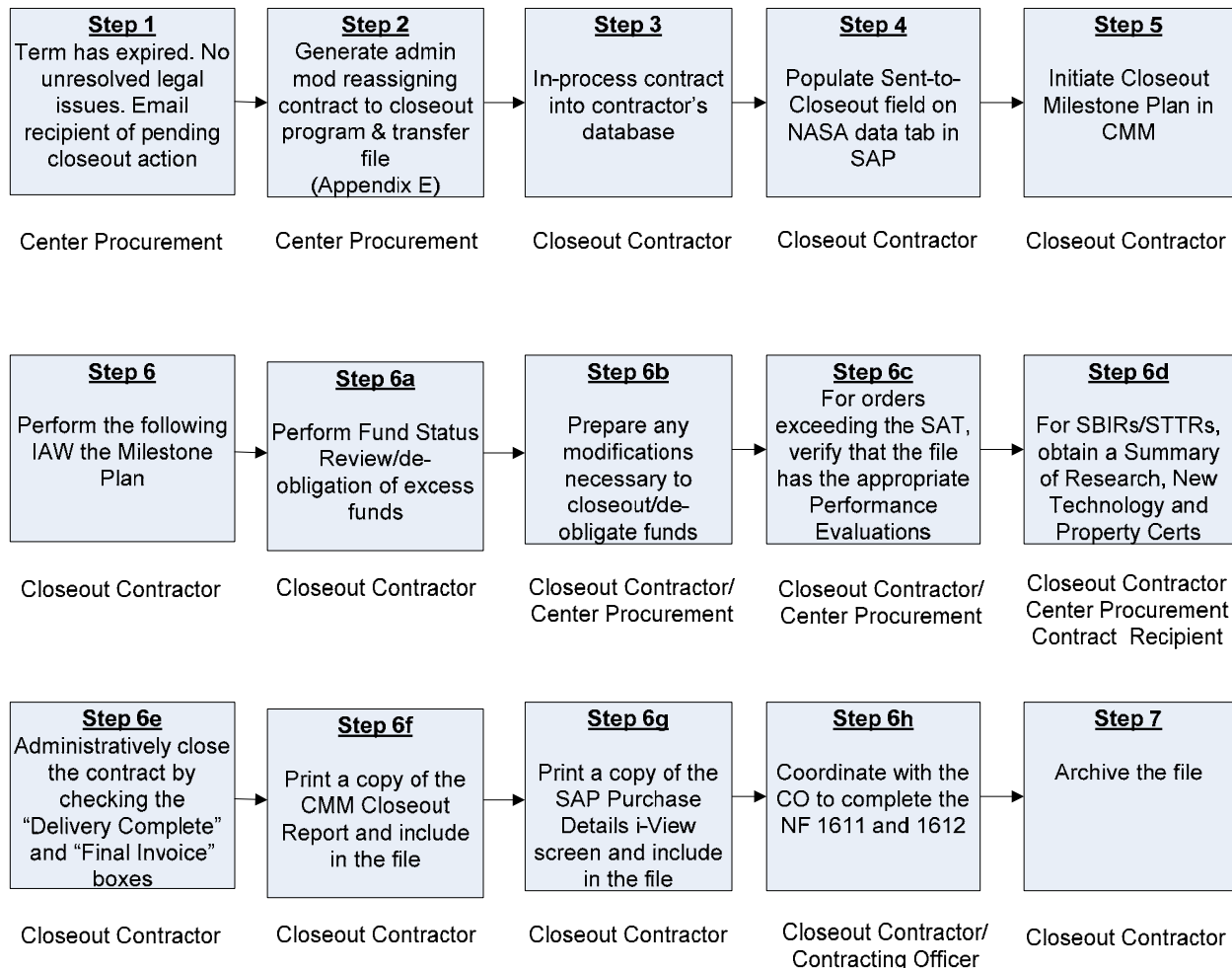
NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 22 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 2–Cost Reimbursement Contracts & Time-Material/Labor Hour Contracts		
Roles and Responsibilities	Action	Tips/Notes
	Output: Establish the audit trail evidencing the document is closed in SAP.	
<u>Step 13</u> Closeout Contractor Complete closeout process	Archive the file. Output: All administrative requirements for closeout have been completely met. The audit trail is complete. The hardcopy document file, the SAP, the closeout contractor's database, and any local status keeping databases are in agreement and accurately reflect the closed and archived status of the contract.	

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 23 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

PROCESS 3 CLOSEOUT OF FIXED PRICE DOCUMENTS

- Fixed-Price Contracts
- Purchase Orders/Task Orders/Delivery Orders
- SBIRs/STTRs



NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 24 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Roles & Responsibilities

Process 3—Fixed-Price Contracts Purchase Orders/Task Orders/Delivery Orders SBIRs/STTRs		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 1</u> Center Procurement Office Hand-off contract to closeout contractor	The Contract Performance Period is complete; extensions will not be granted; and all legal issues have been settled. Send Email notifying the contractor that the contract is being closed out. (See Appendix E.) Output: Recipient is informed of changes in custody of the contract and is introduced to the POC for closeout.	The Email notification is pertinent to SBIR's, STTR's and non-simplified Acquisition Procurements, only.
<u>Step 2</u> Center Procurement Generate admin mod reassigning contract to closeout program & transfer file. (See Appendix E.)	Generate an administrative modification in CMM changing the Buyer Code of the document to Closeout Administrator's PGroup. Transfer hardcopy contract file to closeout contractor. Output: Custody of the document is evidenced in the SAP for future reporting and status keeping.	
<u>Step 3</u> Closeout Contractor In-process contract	In-process the contract into the closeout contractor's database. Output: Closeout contractor's database is updated for future report, tracking, and status keeping.	
<u>Step 4</u> Closeout Contractor Populate "Sent to Close" field in SAP	Populate the NASA data tab in SAP with the "Sent to Closeout" date. Output: Follow up in the SAP to insure correct data is reflected. If not, amend that data.	
<u>Step 5</u> Closeout Contractor Initiate Milestone in CMM	Initiate the Closeout Milestone Plan in CMM. Output: Begin to fulfill the CMM closeout process.	

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 25 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

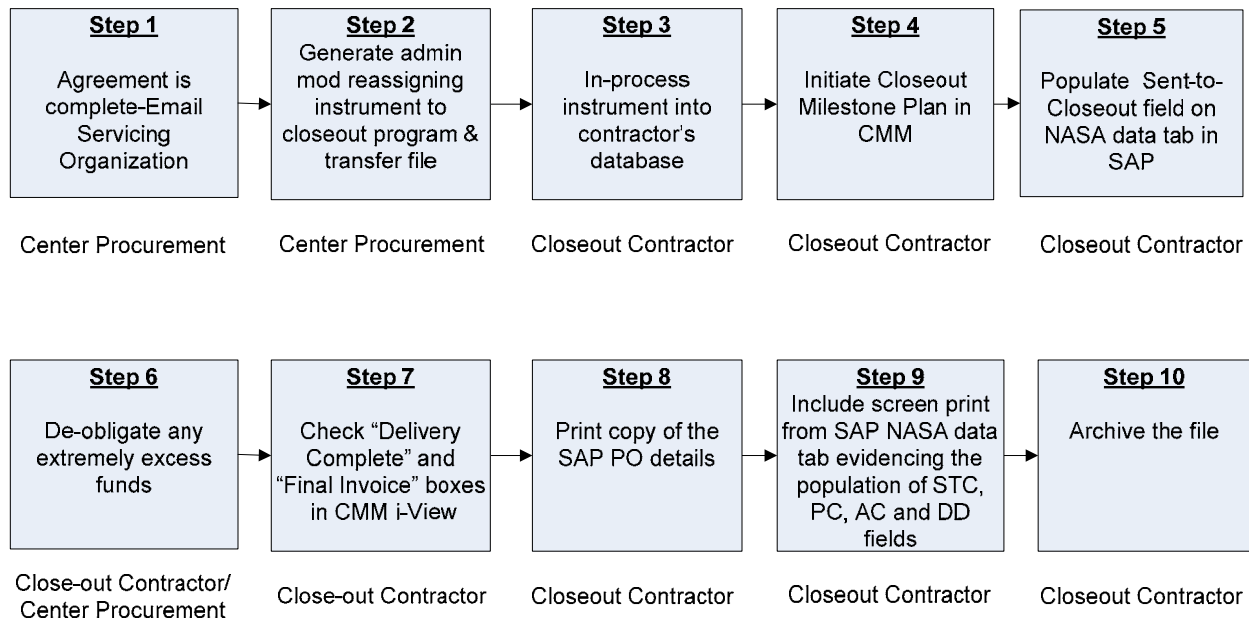
Process 3—Fixed-Price Contracts Purchase Orders/Task Orders/Delivery Orders SBIRs/STTRs		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 6 (a-h)</u> Closeout Contractor and Center Procurement as required. Continue with process	Perform the following IAW the Milestone Plan: a. Perform a Funds Status Review and de-obligate excess funds. b. Prepare any modifications necessary to close out the contract in CMM and /or de-obligate funds. Coordinate with the CO for execution of any modifications required. c. For Orders exceeding the Simplified Acquisition Threshold, verify the official file is complete and includes the Final Evaluation of Performance, NASA Form 1680 (or SF 1420 for Construction Contracts & SF 1421 for A & E Contracts). Research current Procurement Procedures to determine the protocol for Delivery/Task Orders issued under NASA Outline Agreements and those issued under General Services Administration (GSA) Contracts. d. For SBIR's and STTR's at any dollar level, obtain Final Report (Summary of Research), New Technology, and Property Clearances. e. Administratively close the contract for services and supplies by checking the "Delivery Complete" and "Final Invoice" boxes. f. Print a copy of the CMM Closeout Report and include in the file. g. Print a copy of the SAP Purchase Order Details i-View screen (which records obligation, invoiced amounts, and goods receipt total to confirm the obligations, costs, and disbursements amounts are equal and place in the contract file). h. Coordinate with the CO to complete the Contract Completion Statements (e.g., NASA Forms 1611 and 1612). Output: Collect the other non-financial documents evidencing contract completion. Update SAP on	

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 26 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

Process 3—Fixed-Price Contracts Purchase Orders/Task Orders/Delivery Orders SBIRs/STTRs		
Roles and Responsibilities	Action	Tips/Notes
	closeout status. Include appropriate screen shots to provide an audit ready file.	
<u>Step 7</u> Closeout Contractor Archive file	Archive the file. Output: All administrative requirements for closeout have been completely met. The audit trail is complete. The hardcopy document file, the SAP, the closeout contractor's database, and any local status keeping databases are in agreement and accurately reflect the closed and archived status of the contract.	

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 27 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

PROCESS 4 CLOSEOUT OF INTERAGENCY AGREEMENTS



Roles & Responsibilities

Process 4–Closeout of Interagency Agreements		
Roles and Responsibilities	Action	Tips/Notes
Step 1 Center Procurement Agreement is complete-Email Servicing Organization	<p>The Agreement's Performance Period is complete; extensions will not be granted; and the work has been accomplished by the Servicing Organization and accepted by the requesting organization.</p> <p>Send Email notifying the Servicing Organization that the Agreement is being closed. (See Appendix F.)</p> <p>Output: Servicing Organization is informed of changes in custody of the Agreement and is introduced to the POC for closeout.</p>	

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 28 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 4—Closeout of Interagency Agreements		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 2</u> Center Procurement Generate admin mod reassigning instrument to closeout program & transfer file	Generate an administrative modification in CMM changing the Buyer Code of the document to Closeout Administrator's PGroup. Transfer hardcopy of the Agreement file to closeout contractor. Output: Custody of the document is evidenced in the SAP for future reporting and status keeping.	
<u>Step 3</u> Closeout Contractor In-process instrument into contractor's database	In-process the file. Initiate the appropriate Milestone Plan in CMM to close out the document. Output: Closeout contractor's database is updated for future report, tracking, and status keeping.	
<u>Step 4</u> Closeout Contractor Initiate Closeout Milestone Plan in CMM	Initiate Closeout Milestone Plan in CMM. Output: Begin to fulfill the CMM closeout process.	
<u>Step 5</u> Closeout Contractor Populate "Sent to Closeout" field on NASA data tab in SAP	Populate "Sent to Closeout" field in SAP. Output: Follow up in the SAP to insure correct data is reflected. If not, amend that data.	
<u>Step 6</u> Closeout Contractor Center Procurement De-obligate any extremely excess funds	If funds status review reveals extremely excessive funds remaining on the Interagency Agreement, Military Interdepartmental Procurement Request/Intragovernmental Payment, and Collection (MIPR/IPAC) coordinate with the CO to issue a modification to the agreement to de-obligate the extremely excess amount. Output: Excess funds are de-obligated from the document.	

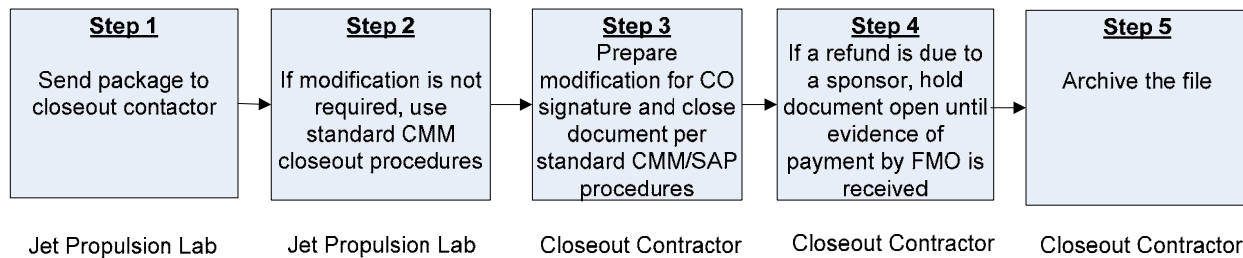
NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 29 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 4—Closeout of Interagency Agreements		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 7</u> Closeout Contractor Check “Delivery Complete” and “Final Invoice” boxes in CMM, i-View	Administratively close the agreement for services and supplies by checking the “Delivery Complete” and “Final Invoice” boxes in SAP. Output: The agreement is administratively complete.	
<u>Step 8</u> Closeout Contractor Print copy of the SAP Purchase Order Details	Print a copy of the SAP Purchase Order Details i-view screen (which records obligation, invoiced amounts, and goods receipt total to confirm the obligations, costs, and disbursements amounts are equal and place in contract file). Output: Update SAP on closeout status. Include relevant screen shots to provide an audit ready file.	
<u>Step 9</u> Closeout Contractor Include Screen Print from SAP NASA date tab evidencing the population of STC, PC, AC, and DD fields	Include a Screen Print from SAP evidencing that the Physically Complete, Sent to Closeout, Administratively Complete, and Destroy dates have been populated. If not, manually populate them. Output: Update SAP on closeout status. Include relevant screen shots to provide an audit ready file.	
<u>Step 10</u> Closeout Contractor Archive the file	Archive the file. Output: All administrative requirements for closeout have been completely met. The audit trail is complete. The hardcopy document file, the SAP, the closeout contractor's database, and any local status keeping databases are in agreement and accurately reflect the closed and archived status of the contract.	

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 30 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

PROCESS 5

CLOSEOUT OF JET PROPULSION (JPL) DOCUMENTS FOR THE NASA MANAGEMENT OFFICE (NMO)



Roles & Responsibilities

Process 5—Closeout of Jet Propulsion Laboratory Documents NASA Management Office		
Roles and Responsibilities	Action	Tips/Notes
Step 1 Jet Propulsion Laboratory Send Package	Send package containing Closeout Letter, Completion Amendment (when no funds are to be de-obligated and /or no variances exist); financial data, and delivery information to closeout contractor. If the task order has either remaining funds or variances, the package submitted will include the verbiage to be copied into a modification prepared in CMM in lieu of the Completion Amendment. Output: Task Order received in closeout.	
Step 2 Jet Propulsion Laboratory Use standard CMM closeout procedures if modification is not required	Review closeout package and determine requirements for closeout. If a modification is not required, the standard procedures for closing out task orders in CMM and SAP are followed (unless the task order was issued and completed under Contract NAS7-1260). Output: Evaluate to determine suitable closeout protocol in CMM. Initiate and execute as indicated.	

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 31 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Process 5—Closeout of Jet Propulsion Laboratory Documents NASA Management Office		
Roles and Responsibilities	Action	Tips/Notes
<u>Step 3</u> Closeout Contract Prepare modification for CO's signature and close document	If a modification is required the modification is prepared, approved in CMM, and signed by the CO then the standard closeout procedures in CMM and SAP are performed. Output: Deobligate funds as indicated.	
<u>Step 4</u> Closeout Contract If refund is due, hold open until evidence of payment by FMO	If a refund is due a sponsor who paid in advance of the work performed by JPL, the task order is not closed until evidence that the refund was made is received from the Regional Finance Office. Output: Apply for refund and hold document until refund is received.	
<u>Step 5</u> Closeout Contract Archive the file	Archive the file. Output: All administrative requirements for closeout have been completely met. The audit trail is complete. The hardcopy document file, the SAP, the closeout contractor's database, and any local status keeping databases are in agreement and accurately reflect the closed and archived status of the Task Order.	

BACKGROUND: The Jet Propulsion Laboratory (JPL) is a Federally Funded Research and Development Center (FFRDC) operated under a sponsoring agreement (Contract) by the California Institute of Technology under a NASA Contract. Past contracts include NAS7-100 (1962- 9/27/82), NAS7-918 (9/27/82-9/19/93), NAS7-1260 (9/20/93-9/20/98)), NAS7-1407 (9/21/98 – 9/30/03), and NAS7-03001 (10/1/03 – 6/30/10. Contract NAS7-03001 may be extended based on the annual award fee evaluations to a maximum of 10 years. Contract NAS7-100 is closed. Contract NAS7-918 is in closeout as of April 4, 2007. As a contractor, JPL is responsible for closing subcontracts awarded under task orders issued by the NASA Management Office (NMO).

Only one contract is in place at a time. All costs are considered direct and are characterized as either direct cost or allocated direct cost. Allocated direct costs are subject to annual audit by the DCAA. In addition to the annual audit of rates, JPL is

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 32 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

subject to continuous audits of systems and operations by an on-site DCAA staff. Because of these audits, audits of individual task orders are not considered necessary.

JPL is funded under a Letter of Credit. As a result there are no final invoices or releases or assignments at the task order level. Property and patents are tracked at the prime contract level. Effective May 1, 2008, JPL will no longer be required to report patents at the task order level. Property will continue to be reported for the time being, but also may be eliminated in the interest of speeding up the close out of task orders and reducing the backlog.

Task orders may be submitted to the NMO by JPL for closeout when all subcontracts are closed, and A-133 audits are negotiated for the years during which the task orders were performed. The requirement for A-133 audits to be negotiated is also under review since questioned cost is usually relatively insignificant and; if sustained, is refunded to the government in a lump sum. Amounts refunded are not credited back to individual task orders because the impact on individual task orders historically would have been insignificant.

Closeout of individual task orders within the NMO varies by contract. Closeouts under Contract NAS7 -1260 require only the NASA forms 1611 and 1612 and DD form 1593. NAS7-1260 is not included in CMM and SAP. Contracts NAS7-1407 and NAS7-03001 are in CMM and SAP. As a result, all task orders under these contracts must be closed out in SAP and CMM in addition to the standard forms 1611, 1612, and 1593. JPL issues completion amendments for all task orders to be closed under Contacts NAS7-1260 and all task orders under NAS7-1407 which do not have remaining funds or variances with the NASA Regional Finance Office. In these instances a modification in CMM is not required. If the task orders have funds to be de-obligated or variances exist a modification is required in CMM with the appropriate adjustments in SAP.

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 33 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

METRICS

(Used to evaluate contractor performance under Contract NNA07CA02C)
The closeout of contract files should occur during the following timeframes

Initiating Office/Entity	Deliverable (Output)	Receiving Office/Entity	Metric
			Contracts using commercial or simplified acquisition procedures should be considered closed when the CO receives evidence of receipt of property and final payment. (e.g., Purchase Orders, Delivery Orders and Task Orders should be closed within 90 days from the date received for closeout).
			Firm Fixed Price Contracts, other than those using commercial or simplified acquisition procedures (e.g., FP's, IDIQ's, and Outline Agreements) should be closed within 6 months after the date on which the CO receives evidence of physical completion (e.g., signed receipt or delivered product).
			Grants and Cooperative Agreements should be closed within 6 months after the date on which the CO receives evidence of physical completion (e.g., receipt of final summary).
			Contracts requiring settlement of indirect cost rates (e.g., Cost Reimbursable, Time & Material, and Labor-Hour) should be closed within 36 months of the month in which the CO receives evidence of physical completion.
			All other contracts (e.g., Interagency Agreements) should be closed within 20 months of the month in which the CO receives evidence of physical completion.
			The definition for physical completion differs somewhat for facilities contracts and rental, use, and storage contracts. These are considered physically complete when the government has given the contractor a notice of complete termination; or the contract period has expired.

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 34 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

PRIVACY DATA

All participants involved must ensure protection of all data covered by the Privacy Act.

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 35 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

SYSTEM COMPONENTS

Existing Systems

IT System Title	IT System Description	Access Requirements	IT System Interfaces
SAP		BW Production Core Financial CM_PO Buyer AGPO Superuser	
CMM		Production i-View Buyer Can Assign Buyer Grant Negotiator FPDS-NG	
i-View		CMM Application CMM Award Attachments CMM PO Details CMMSAP Document Closeout EP Core BW	
BW		CMM Reports	
Contractors Database		Report Generator	

New Systems

IT System Title	IT System Description	Access Requirements	IT System Interfaces
N/A			

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 36 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

CUSTOMER CONTACT CENTER STRATEGY

The NSSC Contact Center Service Delivery Guide provides details regarding menu positioning, routing, and escalation of inquiries for this activity.

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 37 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

APPENDICES

Appendix A-Email Notification of Grantee, Grants & Cooperative Agreements

EMAIL

DATE:

SUBJECT: Expiration of Grant/Cooperative Agreement

Grant/Cooperative Agreement #: _____

Name of Organization: _____

Program Title: _____

This Grant/Cooperative Agreement expired on _____, and has been turned over to LeGacy Resource Corporation, NASA's Agency-wide Contractor for Contract Closeouts.

This Email is being sent as a reminder that the reports indicated in the "Required Publications and Reports" section of the Award document, are (or soon will become) due. The reports should be submitted to the appropriate personnel in accordance with 14 CFR Part 1260 and NPG 5800.1 NASA Grant and Cooperative Agreement Handbook, Exhibit G.

Points of Contact are listed in the award document which includes address information for all report recipients. Please fax or email reports for the Grant Officer to the NASA Shared Services Center (NSSC) Procurement Office at 866-779-6772.

If you have any questions concerning the Closeout of this award, LeGacy's Contract Administrator for Closeouts is: [INSERT THE CONTACT DETAILS OF THE CLOSEOUT CONTRACTOR'S POC]

Please do not hesitate to contact [CLOSEOUT CONTRACTOR'S POC FIRST NAME] if there are any issues or concerns regarding the Closeout of the Award.

Sincerely,

Grant Officer

NSSC Service Delivery Guide	NSSC-PR SDG-0009 Basic
	Number
	Effective Date: November 24, 2008
	Expiration Date: November 23, 2009
Page 38 of 48	
Responsible Office: Procurement	
SUBJECT: Agency-Wide Contract Closeout Services	

Appendix B-Email Notification to Contractor, Cost Reimbursement Contract

EMAIL

SUBJECT: Contract Closeout

Contract #: _____
Name of Contractor _____
Contract Title: _____

This Contract was essentially complete on _____, and has been turned over to LeGacy Resource Corporation, NASA's Agency-wide Contractor for Contract Closeouts.

This email is being sent as a reminder that the contract wrap-up process has begun. To the extent applicable to this contract, and under your control, please initiate action to address the following issues:

- (1) Interim Contract funds review to identify and de-obligate extremely excess funds
- (2) Disposition of classified material;
- (3) Final patent report;
- (4) Final royalty report;
- (5) Any outstanding value engineering change proposal;
- (6) Plant clearance report;
- (7) Property clearance;
- (8) Settlement of all interim or disallowed costs;
- (9) Any applicable Price revision;
- (10) Settlement/Closeout of Subcontracts;
- (11) Settlement of prior year(s) indirect cost rates;
- (12) Settlement of Termination issues;
- (13) Completion of Contract audit;
- (14) Completion of Contractor's closing statement;
- (15) Submission Contractor's final invoice; and
- (16) Final Contract funds review is completed and excess funds de-obligated.

Please designate a Closeout point of contact (POC) for your organization and forward contact details to the LeGacy POC designated herein.

If you have any questions concerning the Closeout of this Contract, LeGacy's Contract Administrator for Closeouts is: [INSERT THE CONTACT DETAILS OF THE CLOSEOUT CONTRACTOR'S POC]

Please do not hesitate to contact [CLOSEOUT CONTRACTOR'S POC FIRST NAME] if there are any issues or concerns regarding the Closeout of the Contract.

Sincerely,

CO

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 39 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix C-Cost Reimbursement Funds Analysis Guidelines

COST REIMBURSEMENT FUNDS ANALYSIS GUIDELINES

1. Reconcile the indicated Unliquidated Contract balance to NASA's financial systems (SAP, BW and any legacy system that may be phasing out) in order to confirm the accuracy of the Unliquidated Balance.
2. Investigate the following ratios:
 - Contract Value to Contract Funding:
e.g., Contract is funded to 80% of Contract Value
 - Contract Funding to Contract Disbursement:
e.g., Contract disbursement is 75% of funding

Point of consideration: if contract is funded at 80% of contract value and 75% of the funds are disbursed, then analyze the remaining 5% to determine how much is likely to be needed for a final voucher payment and how much should be considered as extremely excess.

3. Compare the Contractor's final contract actual cost (from the NF533) to the disbursement total listed in BW. If the margin between actual costs listed in the NF 533 report and the disbursement total is within the 5% ratio discussed above, then the unliquidated balance will most likely be needed to pay the final invoice/voucher. Document the file of this determination and conclude the analysis.
4. If the analysis determines that an extremely excessive unliquidated balance exists, a conference should be called involving the Contract Administrator (CA) and Contract Officer to determine if there are any known issues that could possibly impact the de-obligation of the extremely excessive funds. If there are none, the Contract Administrator should proceed with the first steps in the de-obligation process.
5. The CA should request the Contractor to estimate its interim final invoice. The estimate should use the most recent DCAA final indirect rate audit and/or the contractor's current pending rate submission, whichever is most conservative or whichever will have the least negative impact on reducing the excessively obligated funding. The status of the contractor's Accounting System (i.e. an Approved Accounting System Rating by DCAA) and Purchasing Systems (results of the most recent CPSR) should bear consideration when judging the estimates. If the comparison results in extremely excessive funds remaining on the contract, a bilateral or unilateral contract modification should be executed to de-obligate same.
6. The Contract file should be documented to reflect the determination while the rest of the closure process takes its course.

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 40 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix D-Case Study Example

Illustration-1

Contract NAS9-98100 transferred to JSC Closeout Office with ULO totaling \$4,338,059.41

Contract Value	\$2,152,861,514.00
Obligations	\$2,146,809,740.58
Ratio: obligations as a percent of contract value	99.7%
Contract funded to 99.7% of the contract value	

Illustration-2

Obligations	\$2,146,809,740.58
Disbursements	\$2,142,471,681.17
Ratio: disbursements as a percent of obligations	99.80%
Funds disbursed up to 99.8% of funded amount	

Summary

Contract funded to 99.7% of contract value
Funds disbursed to 99.8% of total funding
Therefore, contractor appears to have billed and received payment for at least 99.8% of funded total and funded total is 99.7 of contract value. CA contacted CO who administered contract, and requested CO to make a determination on the ULO of \$4 million dollars. CO contacted contractor who agreed that \$3 million dollars could be de-obligated, because the contractor's analysis indicated that a credit voucher might be submitted as a final voucher. Therefore we de-obligated \$3 million, because the funds were considered excess funds.

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 41 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix E-Email FP-NON Simplified Acquisition

SUBJECT: Contract Closeout

Contract #: _____

Name of Contractor _____

Contract Title: _____

This Contract was essentially complete on _____, and has been turned over to LeGacy Resource Corporation, NASA's Agency-wide Contractor for Contract Closeouts.

This email is being sent as a reminder that the contract wrap-up process has begun. To the extent applicable to this contract, and under your control, please initiate action to address the following issues:

- (1) Interim Contract funds review to de-obligate extremely excess funds
- (2) Disposition of classified material;
- (3) Final patent report
- (4) Final Royalty report
- (5) New Technology report
- (6) Any outstanding value engineering change proposal;
- (7) Plant clearance report;
- (8) Property clearance;
- (9) Any applicable Price revision;
- (10) Settlement of Termination issues;
- (11) Completion of Contractor's closing statement;
- (12) Submission Contractor's final invoice; and
- (13) Final Contract funds review is completed and excess funds de-obligated.

Please designate a Closeout point of contact for your organization and forward contact details to the LeGacy POC designated herein.

If you have any questions concerning the Closeout of this Contract, LeGacy's Contract Administrator for Closeouts is: [INSERT THE CONTACT DETAILS OF THE CLOSEOUT CONTRACTOR'S POC].

Please do not hesitate to contact [CLOSEOUT CONTRACTOR'S POC FIRST NAME] if there are any issues or concerns regarding the Closeout of the Contract.

Sincerely,

CO

NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 42 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix F-NASA Letterhead

DATE:

SUBJECT: Interagency Agreement Closeout

MIPR/IPAC #: _____

Agency _____

Agreement Title: _____

This Agreement was essentially complete on _____, and has been turned over to LeGacy Resource Corporation, NASA's Agency-wide Contractor for Contract Closeouts.

This email is being sent as a reminder that the Agreement wrap-up process has begun. To the extent applicable to this contract, and under your control, please initiate action to address the following issues:

- (1) Interim funds review to de-obligate extremely excess funds;
- (2) Closeout of Subcontracts;
- (3) Submission Agency's final invoice/voucher;
- (4) Final Contract funds review is completed and excess funds de-obligated.

Please designate a Closeout point of contact for your organization and forward contact details to the LeGacy POC designated herein.

If you have any questions concerning the Closeout of this Contract, LeGacy's Contract Administrator for Closeouts is: [INSERT THE CONTACT DETAILS OF THE CLOSEOUT CONTRACTOR'S POC].

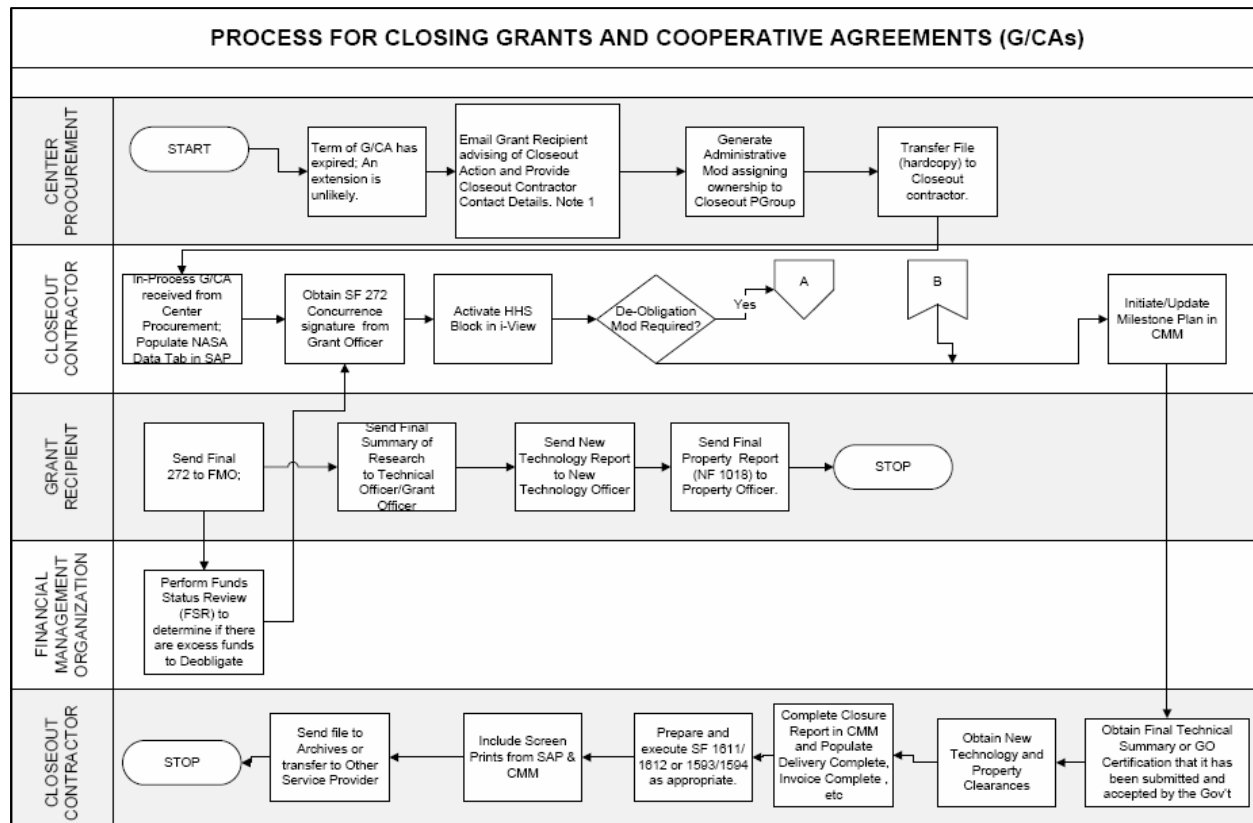
Please do not hesitate to contact [CLOSEOUT CONTRACTOR'S POC FIRST NAME] if there are any issues or concerns regarding the Closeout of the Agreement.

Sincerely,

CO

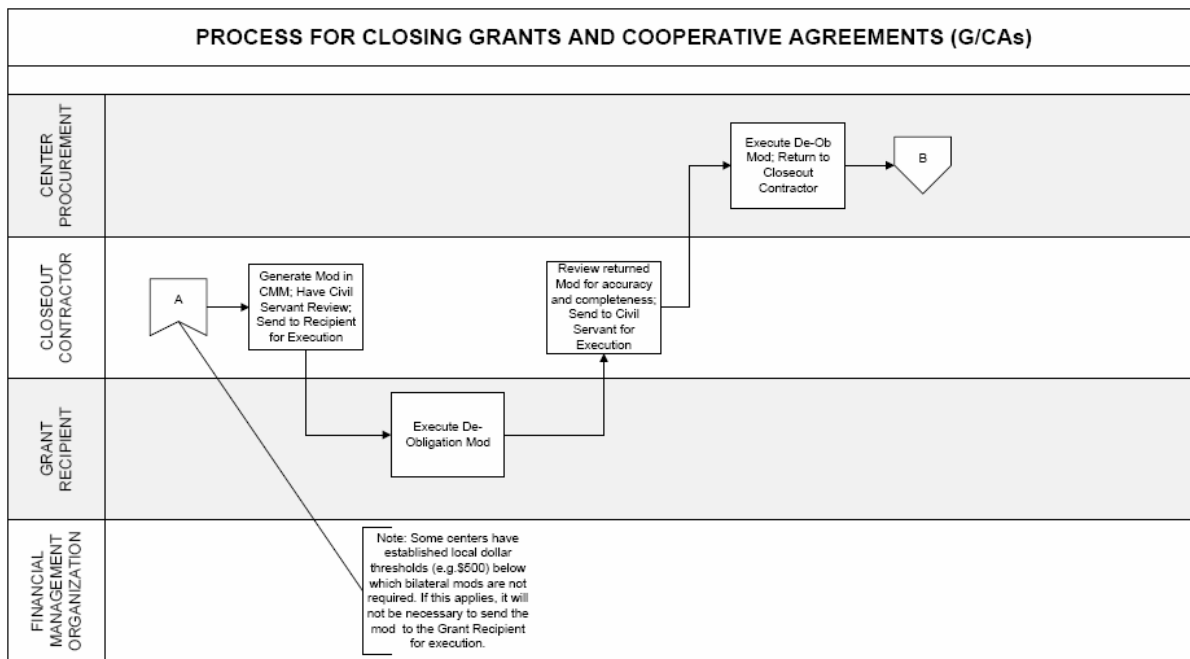
NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 43 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix G-Flowchart for Closing Grants & Cooperative Agreements (G/CAs)



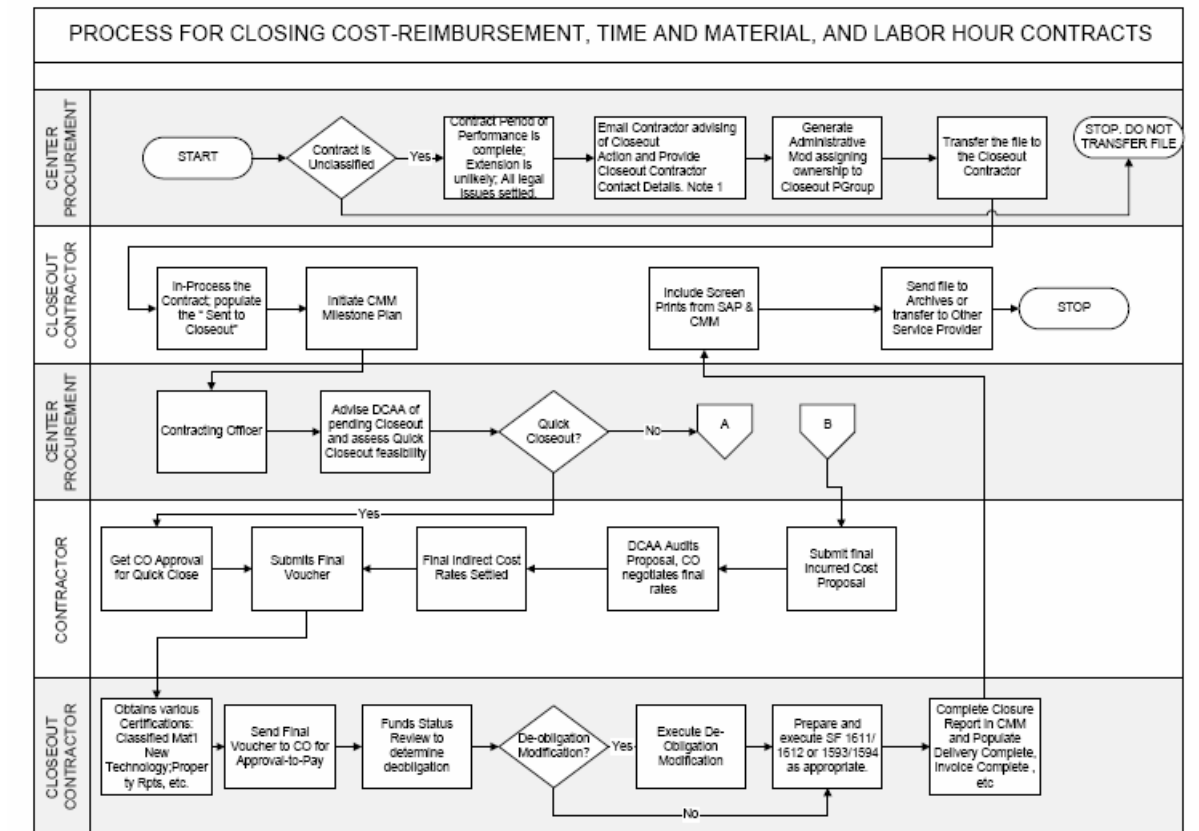
NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 44 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix G (cont'd)-Flowchart for Closing Grants & Cooperative Agreements (G/CAs)



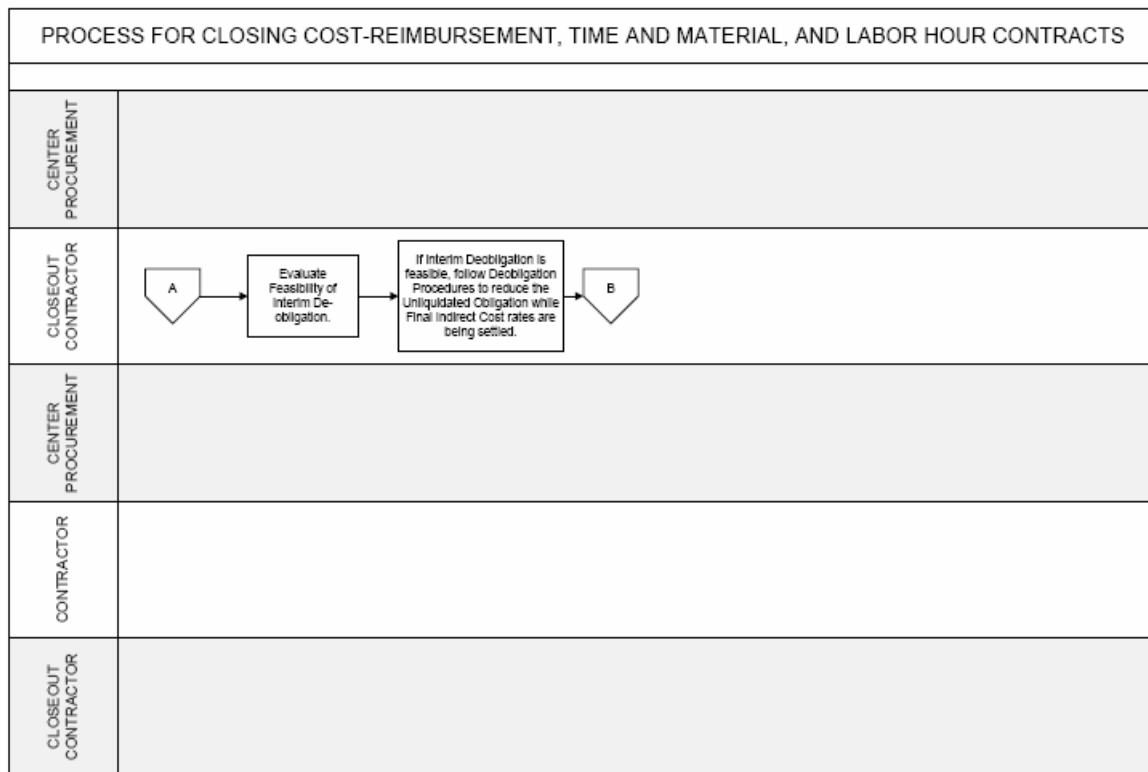
NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 45 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix H-Flowchart for Closing Cost Reimbursement, Time & Material, & Labor Hour Contracts



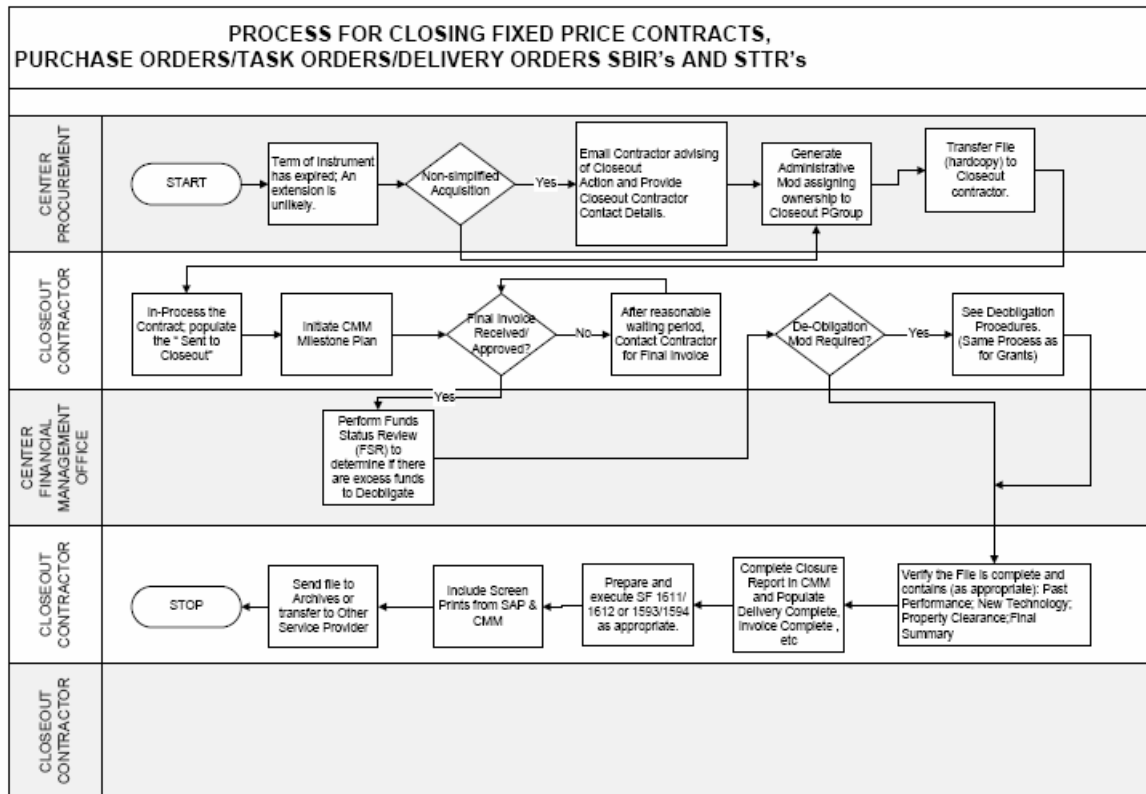
NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 46 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix H (cont'd)-Flowchart for Closing Cost Reimbursement, Time & Material, & Labor Hour Contracts



NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 47 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix I-Flowchart for Closing Fixed Price Contracts, Purchase Orders/Task Orders/Delivery Orders SBIR's and STTR's



NSSC Service Delivery Guide	NSSC-PR SDG-0009	Basic
	Number	
	Effective Date:	November 24, 2008
	Expiration Date:	November 23, 2009
Page 48 of 48		
Responsible Office: Procurement		
SUBJECT: Agency-Wide Contract Closeout Services		

Appendix J-Flowchart for Closing Jet Propulsion Laboratory Documents for NASA MGT Office

